

--- 1 Pound - Windsor Division - Black Consumption stamps - 63 x 47 mm. - 1880-1883 ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time they were probably recalled for destruction.

The catalogue lists this one pound Windsor Division black Consumption stamp as follows:

RM-120- 1 pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - 4 mm. blue controls

1st BABN Contract (1868-1873)	John McKay reports that 108,000 copies of "1 lb., S. M. R. Black" were delivered. Prior to 1874 these would be "Division Open".
2nd BABN Contract (1873-1878)	John McKay reports that 20,000 copies of "1 lb., Black Tobacco" were delivered. These were probably 12,000 for Montreal; 6,000 for Toronto and 2,000 Division Open - all on <i>block wmkd</i> paper.
3rd BABN Contract (1878-1886)	John McKay reports that 50,000 copies of "1 lb., Black, Windsor", and 40,000 <i>recess printed</i> copies of "1 lb., Black, Montreal".

--- The "theoretical" control number range on the black 1 pound Windsor Division Consumption stamps ---

RM-120- 1 pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - **000001 to 050000**

--- The "actual" control number range, as recorded to date ---

RM-120- 1 pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - **016077 to 025875**

--- 1 Pound - Windsor Division - Black Consumption stamps - 1880 ---

--- on *block wmkd* horizontal mesh medium wove at Montreal under the 3rd BABN Contract - 63 x 47 mm. design ---

--- perf 12 - with 4 mm. controls - scanned at 100% scale - inscribed *James Gow* / *Coll. I.R.* ---

Chris Ryan's research indicates that *C. F. Labadie* was named the Primary Collector in Windsor from July 1st 1872 until April 30th 1876 when *C. G. Fortier* and *R. N. Elliot* became Deputy Collectors. On June 1st 1876 *James Gow* became the Primary Collector at Windsor.

The catalogue lists this one pound Windsor Division black Consumption stamp as follows:

RM-120- 1 pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - 4 mm. blue controls

Chris Ryan reports that *James Gow* was named Collector at Windsor on June 1st 1876.



★ **RM-120** - 1 pound, black, Windsor Division, perf 12, on *block wmkd* medium wove, with 4 mm. control **025858**

016077	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, used by Licensee # 1
025680	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025682	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025683	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025689	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025737	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025760	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025761	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove with the top "Montreal" only sheet imprint
025781	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025787	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025821	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025838	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025858★	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025863	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
025875	RM-120	1 pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove

In 1874 the excise duty on manufactured tobacco was 20¢ per pound, and thus the tax represented by the 1 pound stamp was 20¢, which was collected even if the package was less than 1 pound.

--- without control numbering ---



★**RM-120n** - 1 pound, black, Windsor Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbering



--- the top right edge of **RM-120n** - scanned at 300% scale ---

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing these *control-free* stamps.

File path is [c:\CR - STAMPS \ RM_STAMPS \ CURRENCY \ Black \ Windsor \ 1 pound],
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November 7th 2013, JBH